



# 21-Day Issues & Lessons Learned FY 2004, 2nd & 3rd Quarter

## OSD Customer Conference

---

**July 29, 2004**

**Tom Marcou**  
**Financial Statements and Reporting**  
**[thomas.marcou@dfas.mil](mailto:thomas.marcou@dfas.mil)**

***Your Financial Partner @ Work***

# 21-Day Lessons Learned - Agenda

- **Policy**
- **Process**
- **System Functionality**
- **Recommendations**
- **Questions**

- **Additional Guidance Needed**
  - **Footnotes - Volume 6B Chapter 10**
    - **Note 1Y, 3, 18**
  - **Contract Authority**
  - **Prior Period Adjustments - Disconnects between Monthly and Quarterly reporting**
    - **Advance copy to Arlington**
  - **Program Budget guidance on SF132/3 posting - GWA**
  - **Clarify WCF Direct vs. Reimbursable Obligations**

- **Clarification Issued by OUSD(C)**
  - **Fluctuations**
    - **Statement Analysis Expectations**
    - **Note Review Flow**
  - **Writing Rules**
  - **Waived Entity Rules - clarified**
- **Treasury Report on Receivables and Year-end Budgetary Guidance**

- **e-Portal & Teleconferences**
- **Initial Analysis Questions**
  - **Approaches**
    - When should questions begin
    - How questions are presented
    - Prioritization of Questions
    - Routing of Questions/Responses
- **Follow-Up Analysis**

- **Trading Partner Process**
  - **Waived Entities - OSD Guidance/Rules - Trading Partner Dispute Process - expand Chapter 13**
  - **Level 1 Estimation Methodology**
    - **Seller-side Information**
  - **8801/8802**
- **Reconciliation Workgroup**
- **Schedule Realignment**

# System Functionality

- **Future Funded Expenses (SOF)**
- **Comparative Column Mapping**
- **Prior-Period Adjustment Presentation (SCNP)**
  - Restated
  - Not Restated

# System Functionality - SoCNP

## 1. Beginning Balance

**\$xxxxxxxx.xx**

## 2. Prior Period Adjustments

### 2.a. Prior Period Adjustments - Restated (+/-)

**\$xxxxxxxx.xx**

### 2.b. Beginning Balance, Restated

**\$xxxxxxxx.xx**

### 2.c. Prior Period Adjustments - Not Restated (+/-)

**\$xxxxxxxx.xx**

## 3. Beginning Balance, as adjusted

**\$xxxxxxxx.xx**



# System Functionality

- **Footnote Headers**
- **Footnote Time Stamp**
- **Note 16 in DCM**
- **Role Refresh**
- **DCM JV Functionality**

# Recommendations

- **Trial Balance Reviews**
  - Identify issues at detail vice line item up front
- **Review of Questions**
  - OUSD(C)
  - DFAS Arlington
  - Customers
- **Lean6**
- **DDRS WIPT**



# Questions?

# DFAS

*Your Financial Partner @ Work*

